



DECLARATION AND POWER OF ATTORNEY

Each one of us, Gordon L. MONSEN and Joseph C. YIU hereby declare that:

My residence, mailing address, and citizenship are as stated below next to my name;

I verily believe that we are the original, first, and joint inventors of the invention or discovery entitled FINANCING STRUCTURE, which is described and claimed in the specification filed on September 19, 2005 and accorded Serial No. 10/549,983, as national stage of International Application Serial No. PCT/US2004/008361, filed 19 March 2004, as amended 25 July 2005;

I acknowledge my duty to disclose information that is material to the examination of the application in accordance with 37 C.F.R. § 1.56(a);

I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

This application discloses and claims subject matter disclosed in our earlier filed applications, International Application Serial No. PCT/US2004/008361, filed 19 March 2004, U.S. Provisional Application Serial No. 60/455,754, filed 19 March 2003. Insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of 35 U.S.C. § 112, I acknowledge the duty to disclose information that is material to patentability as defined in 37 C.F.R. § 1.56 that became available between the filing date of the prior application and the national or PCT International filing date of application.

POWER OF ATTORNEY: I hereby appoint the following attorneys and/or agents to prosecute this application and any other application for letters patent, utility model, invention registration or any other form of legal protection relating to any invention or discovery disclosed or claimed therein, any continuation, division, renewal, extension, substitute, reexamination, reissue or continuation-in-part thereof, any application claiming priority therefrom under any right of priority or any treaty or convention, for any country or regional or international patent convention, to transact all business relating thereto, to make or receive payment, and to appoint agents and attorneys to perform any of the foregoing, before the United States Patent and Trademark Office and any other legal authority or convention authority in any country throughout the world:

David E. Boundy, Reg. No. 36,461, John DiMatteo, Reg. No. 32,690, and the firm of Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, NY 10019, (212) 728-8000, and all attorneys associated with PTO Customer No. 38492.

Send correspondence to:

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Direct telephone calls to David E. Boundy, Esq. at telephone number (212) 728-8757.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are

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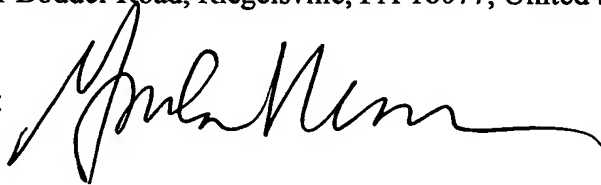
punishable by fine or imprisonment, or both, under section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

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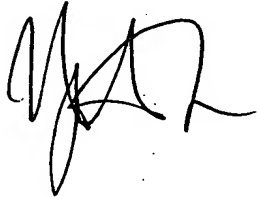
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